Second Member of Council.—There will be no difficulty if the train runs as far as Nanjangud, but if it is only to the Chamarajpuram station, it is not possible. The train which runs between Nanjangud and Mysore cannot be made to run direct to Bangalore. The Mysore—Bangalore train contains bogie carriages with vacuum brakes. Whereas most of the carriages that run to Nanjangud do not have vacuum brakes. As soon as Engine power is available, shuttle trains will be run to Nanjangud.

SUBJECT No. 283.

(a) Government contribution for the Nanjangud water-supply.

(b) Contribution of half the cost of the annual maintenance charges of the Nanjangud Water Works by Government.

Mr. K. V. Narayana Rao, Nanjangud Municipality.

Mr. K. Venkataswami Iyer.—There was a porposal that water from Hullahalli *nala* might be brought. The estimate was for about Rs. 20,000 of which Rs. 16,000 has been spent. In all, about Rs. 70,000 has been spent on the water works, but the work is not yet complete. About Rs. 10,000 from the temple funds has been given for this purpose. A representation has been sent to Government to give half the contribution and if they consider it favourably, we will be in a position to finish the work that has been commenced and which has since been suspended on account of want of funds. For want of funds, the Municipality cannot undertake any sanitary works such as, drainage and other improvements. The maintenance charges have also increased 2 or 3 times, Government must give half the cost of the maintenance charges. If we are supplied with 200 H. P. of electric power, the Municipality will submit a fresh estimate which is very much cheaper than the former one.

Chief Secretary to Government.—For the old scheme, half the contribution has been paid by Government. But the Nanjangud Municipality did not adhere to their old scheme.

Mr. K. V. Narayana Rao.—I am on the Municipal Council and I shall see that they pay their share.

Second Member of Council.—You make a representation to the Deputy Commissioner and I will enquire into the matter personally.

SUBJECT No. 284.

Improving the drainage of Nanjangud Town.

Mr. K. V. Narayana Rao, Nanjangud Municipality.

Mr. K. V. Narayana Rao.—The present drainage system of Nanjangud is very unsatisfactory. Unless the drainage of the town is set right at once, it would not materially benefit either the people of the town or the pilgrims that come here. Government may sanction the adoption of one of the several schemes prepared some years ago and order the work to be taken up at a very early date as the defective drainage system is the main cause of the general unhealthiness of the town.

Second Member of Council.—Will be enquired into. The Chief Engineer says that the estimate has come up to Rs. 79,000. It will be scrutinised and sent up to Government for approval shortly.

SUPPLEMENTAL SUBJECTS.

(Nos. 285 and 286.)

SUBJECT No. 285.

Income-Tax.

Messrs. Ramachandra Rao Scindia, Mysore Chamber of Commerce; H. Krishna Sastry, Krishnarajapete Taluk; S. Krishnaswami Rao, Mysore Taluk; S. Seetharamiah, Shimoga Taluk; C. Venkatamuniah Setty, Arya Vaisya Maha Sabha; Subbaraya Setty, Bowringpet Taluk; Kannasettappa, Chikballapur Taluk; and Nanjundappa, Vadigenahalli Municipality.

(*a*) The operation of Sections 17 and 18 of the Income-Tax Regulation may be held in abeyance for ten years.

(*b*) For the first year, no accounts may be demanded but the figures rendered by the merchants may be accepted, the differences being made up after the close of the year on the inspection of accounts.

(*c*) Bad debts may be deducted from the income although they are written off in the accounts.

(*d*) Interest at 6 per cent on the capital of the assessee may be deducted from the income.

(*e*) Deductions may be given for sums spent on charity donations, presents and commission.

(*f*) The dwelling house of the assessee in which he actually lives may be exempted.

(*g*) Applications and appeals regarding income-tax may be exempted from stamp duty.

(*h*) Committees composed of officials and non-officials may be established in important trade centres for the disposal of the appeals.

(*i*) The income accrued outside Mysore including dividends and pensions may be exempted, since such items are subjected to income-tax in British India.

(*j*) In all calculations, the sum of Rs. 2,400 may be deducted and only the remaining amount may be assessed.

(*k*) A *panchayet* of officials and non-officials may be authorised to determine the income for assessment.

Before the subject was taken up for discussion, the attention of the members was invited to the following Order of Government issued on 20th October 1920 of which spare copies were distributed among them and they were asked to confine their remarks to only such points as had not already been disposed of in the Order :—